LINCOLN COUNTY, KANSAS

DECEMBER 31, 2022

LINDBURG
VOGEL PIERCE FARIS
Chartered

LINCOLN COUNTY, KANSAS

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INDEPENDENT AUDITORS' REPORT

The Board of County Commissioners
Lincoln County, Kansas

Report on the Audit of the Financial Statements

Adverse and Unmodified Opinions

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash balances of Lincoln County, Kansas (the County), as of and for the year ended December 31, 2022, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the "Basis for Adverse and Unmodified Opinions on U.S. Generally Accepted Accounting Principles" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on the Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1—Summary of Significant Accounting Policies.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the regulatory basis reporting provisions in the *Kansas Municipal Audit and Accounting Guide*, as described in Note 1—Summary of Significant Accounting Policies, to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance, and therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards (GAAS) will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of receipts, expenditures, and unencumbered cash balances – regulatory basis (basic financial statement) as a whole. The summary of expenditures – regulatory basis – actual and budget, the individual fund schedules of receipts and expenditures – regulatory basis – actual and budget, and the agency funds schedule of receipts and disbursements – regulatory basis (Schedules 1 through 3, as listed in the table of contents) are presented for additional analysis and are not a required part of the basic financial statement; however, they are required to be presented under the provisions in *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and the supplementary information was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1—Summary of Significant Accounting Policies.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2021, (not presented herein), and have issued our report thereon dated August 11, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipalservices. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2022, (Schedule 2 as listed in the table of contents) are presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2021, on the basis of accounting described in Note 1.



Certified Public Accountants

Hutchinson, Kansas
August 18, 2023

LINCOLN COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 509,893	$ 2,952,579	$ 3,126,836	$ 335,636	$ 14,151	$ 349,787
Special Purpose Funds						
Road and Bridge	188,676	2,201,001	2,160,819	228,858	13,814	242,672
Special Bridge	8,864	134,706	75,191	68,379	-	68,379
Ambulance	45,276	531,086	447,019	129,343	1,508	130,851
Lincoln County 911	161,952	59,662	51,417	170,197	798	170,995
Employee Benefits	244,472	1,313,684	1,518,762	39,394	32,713	72,107
County Health	29,464	249,257	250,944	27,777	1,720	29,497
Law Enforcement	34,944	71,945	36,712	70,177	-	70,177
Noxious Weed	4,671	89,508	90,001	4,178	242	4,420
Ambulance Capital Outlay	14,181	10,000	-	24,181	-	24,181
County Health Capital Outlay	99,567	10,000	-	109,567	-	109,567
Home for Aged Improvement	138,069	36,308	101,087	73,290	1,639	74,929
Noxious Weed Capital Outlay	44,229	15,500	-	59,729	-	59,729
Reappraisal Capital Outlay	17,976	-	-	17,976	-	17,976
Barnard Fire District	394	17,101	17,453	42	-	42
Beverly Fire District	3,491	44,499	43,469	4,521	174	4,695
First Fire District	2,613	78,232	76,193	4,652	716	5,368
Hunter Fire District	1,538	80,931	80,131	2,338	-	2,338
Sylvan Grove Fire District	1,022	31,133	29,896	2,259	538	2,797
Sylvan Grove Fire District No-Fund Warrant	80	19	-	99	-	99
Special Machinery	286,738	95,000	286,737	95,001	-	95,001
Special Highway Improvement	1,209,688	43,319	92,341	1,160,666	-	1,160,666
Register of Deeds Technology	23,868	4,606	4,693	23,781	-	23,781
Treasurer's Motor Vehicle	29,286	546,817	543,738	32,365	-	32,365
Windpower Economic Benefit	5,572,993	494,643	210,451	5,857,185	-	5,857,185
Windpower Interest Earned	64,189	38,747	67,515	35,421	-	35,421
Ambulance Memorial	1,645	-	-	1,645	-	1,645
County Health Memorial	935	-	14	921	-	921
Prosecutor's Training and Assistance	2,475	917	478	2,914	-	2,914
Sheriff's VIN Inspection	2,603	3,800	400	6,003	-	6,003
Asset Forfeiture	1,168	-	-	1,168	-	1,168
Crime Victim Restitution	21,966	3,500	825	24,641	-	24,641

The notes to the financial statement are an integral part of this statement.

LINCOLN COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds (Continued)						
Sheriff's Concealed Carry	$ 1,417	$ 33	$ -	$ 1,450	$ -	$ 1,450
Sheriff's Registered Offender	4,072	655	-	4,727	-	4,727
Transportation Bus	20,641	61,952	67,048	15,545	100	15,645
Rescue Squad	125,641	30,576	80,448	75,769	-	75,769
Treasurer's Technology	7,400	1,152	-	8,552	-	8,552
Clerk's Technology	7,897	1,152	220	8,829	-	8,829
First Fire District Memorial	583	25	-	608	-	608
Beverly Fire District Memorial	2,500	-	-	2,500	-	2,500
Rescue Squad Memorial	2,305	185	-	2,490	-	2,490
Sylvan Grove Fire District Special Equipment	69,345	8,500	8,795	69,050	-	69,050
Barnard Fire District Special Equipment	97,148	-	25,892	71,256	407	71,663
Beverly Fire District Special Equipment	38,906	15,000	5,320	48,586	-	48,586
First Fire District Special Equipment	79,737	40,000	38,900	80,837	-	80,837
Hunter Fire District Special Equipment	35,681	21,250	1,992	54,939	-	54,939
Special County Road	509,816	-	169,000	340,816	-	340,816
Capital Improvement	802,851	435,000	146,319	1,091,532	-	1,091,532
County Repeater Board	8,024	10,000	1,625	16,399	-	16,399
Special Prosecutor Diversion	200	6,806	6,806	200	-	200
LEPC - Emergency Planning	20	400	76	344	-	344
DARE	2,033	-	977	1,056	-	1,056
Water Recovery Team	2,632	1	-	2,633	-	2,633
Reappraisal Consultant	1,728	3,101	2,960	1,869	-	1,869
Emergency Management	78	-	-	78	-	78
Emergency Management Grant	151	-	-	151	-	151
Other Coronavirus Grants	31,155	111,655	100,048	42,762	-	42,762
American Rescue Plan	287,729	287,849	-	575,578	-	575,578
LACTF	-	50,000	-	50,000	-	50,000
Bond and Interest Fund						
Public Building Commission - Bond and Interest	415,844	459,327	372,401	502,770	-	502,770
Business Fund						
Refuse	137,253	236,379	235,426	138,206	8,743	146,949
Trust Funds						
Delia Pittard Bequest	578,870	3,135	3,135	578,870	-	578,870
Children's Health Care Endowment	279,371	4,707	-	284,078	-	284,078
Law Enforcement Trust	11,628	-	-	11,628	-	11,628
TOTAL FINANCIAL REPORTING ENTITY	$ 12,331,582	$ 10,947,340	$ 10,580,510	$ 12,698,412	$ 77,263	$ 12,775,675

The notes to the financial statement are an integral part of this statement.

LINCOLN COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2022

COMPOSITION OF CASH	
Checking accounts	$ 1,751,111
Money Market accounts	12,448,158
Savings accounts	2,147,023
Certificates of deposit	3,166,435
Cash and cash items	600
	19,513,327
Other accounts	
Checking accounts	
Law Library	5,798
Lincoln County Public Building Commission	502,770
Flexible spending account	5,172
	513,740
TOTAL CASH	20,027,067
AGENCY FUNDS PER SCHEDULE 3	(7,251,392)
TOTAL FINANCIAL REPORTING ENTITY	$ 12,775,675

The notes to the financial statement are an integral part of this statement.

LINCOLN COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2022

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Lincoln County, Kansas (the County) is a municipal corporation governed by an elected three-member commission. This regulatory financial statement includes all of the funds for which the County directly administers and controls and its related municipal entity, the Lincoln County Public Building Commission, but does not include the related municipal entity, the Lincoln County Hospital.

Lincoln County Public Building Commission

The Lincoln County Public Building Commission (LCPBC) was established to benefit the County and other Kansas government entities and is governed by a separate three-member board, appointed by the Lincoln County Board of County Commissioners. The LCPBC has the authority to issue revenue bonds to finance the cost of acquiring and/or constructing land and facilities operated for a public purpose by any Kansas governmental entity. The LCPBC finances the debt service of the revenue bonds by leasing the land and facilities to the governmental entity that operates it. The operating governmental entity guarantees the rentals under the LCPBC lease. The LCPBC has no power to levy taxes, and revenue bonds issued by the LCPBC are not included in any legal debt limitations of the operating governmental entity. The LCPBC does not issue a separate financial statement, as it has only one fund that is reflected in this financial statement.

Lincoln County Hospital

The Lincoln County Hospital Board operates the Lincoln County Hospital (the Hospital). The Hospital is a related municipal entity of the County because of the oversight responsibilities and approval powers of the County Commission, as well as their fiscal dependency. The County Commission appoints the governing body of the Hospital. The Hospital can sue and be sued, and can buy, sell, or lease property. The County annually levies a tax for the Hospital. Bond issuances must be approved by the County. The Hospital is audited annually and those audited financial statements are available at their offices.

Fund Accounting

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Kansas Municipal Audit and Accounting Guide Regulatory Basis of Presentation Fund Definitions

The following types of funds were utilized in recording the financial activities of the County for the year of 2022:

General Fund

Used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds

Used to account for the proceeds of specific revenue sources (other than capital projects and tax levies for long-term debt) that are intended for specific purposes.

Bond and Interest Fund

Used to account for the accumulation of resources for and the payment of interest and principal on general long-term debt.

Business Fund

Funds financed in whole or in part by fees charged to users of the goods or services.

Trust Funds

Used to report assets held in trust for the benefit of the municipal financial reporting entity.

Agency Funds

Used to account for assets held by the government as an agent or in a custodial capacity.

Regulatory Basis of Accounting and Departures from Accounting Principles Generally Accepted in the United States of America

The regulatory basis of accounting provisions as prescribed in the *Kansas Municipal Audit and Accounting Guide* involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and reporting the changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities, or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles, and allowing the County to use the regulatory basis of accounting.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, special purpose funds, (unless specifically exempted by statute), bond and interest funds, and business funds. Although directive rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1.

2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5.

3. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.

4. Adoption of the final budget on or before August 25.

If the municipality is holding a revenue neutral rate hearing, the timeline for adoption of the final budget has been adjusted to on or before September 20th. The County did not hold a revenue neutral rate hearing for the 2022 budget.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. For the year ended December 31, 2022, the County amended the following budgets: General Fund, Employee Benefits Fund, County Health Fund, Beverly Fire District Fund, First Fire District Fund, and Hunter Fire District Fund.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and certain special purpose funds. Spending in funds which are not subject to the legal annual operating budget requirement, are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Tax Cycle

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the County. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

In accordance with state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One half of the property taxes are due December 20, prior to the fiscal year for which they are budgeted, and the second half is due the following May 10. Delinquent taxes are assessed interest as prescribed by Kansas statute. The interest is retained by the County.

Taxes levied to finance the budget are made available to County Funds after January 1 and are distributed by the County Treasurer approximately every month and a half. Approximately 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

Estimates

The preparation of the financial statement requires management to make estimates and assumptions that affect: (1) the reported amounts of assets and liabilities, (2) disclosures such as contingencies and (3) the reported amounts of revenues and expenses included in such financial statement. Actual results could differ from those estimates.

Deposits and Investments

Deposits include amounts in demand deposits, time deposits, and certificates of deposit with financial institutions.

K.S.A. 12-1675 authorizes the County to invest monies in temporary notes or no-fund warrants of the governmental unit; in time deposits, open accounts, or certificates of deposit with maturities not exceeding two years; repurchase agreements consisting of obligations insured by the United States government or any agency thereof; U.S. Treasury bills or notes with maturities not exceeding two years, and the Kansas Municipal Investment Pool.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses included in the financial statement meet the following criteria: (1) the related disbursement was made in the current year on behalf of the payee, (2) the item paid for was directly identifiable as having been used by or provided to the payee, and (3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Deposits with statutorily authorized financial institutions were not adequately secured, a violation of K.S.A. 9-1402. Deposits held at Bank of Tescott at December 31, 2022, were $9,133,153, Federal Deposit Insurance Corporation (FDIC) coverage for these deposits totaled $500,000 and securities pledged for these deposits totaled $8,147,488, resulting in $485,665 in funds at risk at December 31, 2022.

Management was not aware of any other material statutory violations.

NOTE 3—DEPOSITS AND INVESTMENTS

The County's policies relating to deposits and investments are governed by various Kansas statutes. Those statutes specify the type of deposits and investments as well as the securing of those deposits and investments.

K.S.A. 9-1401 establishes the depositories, which may be used by the County. The statute requires banks eligible to hold the County's Funds have a main or branch bank in the county in which the County is located and that the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC insurance coverage.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions, U.S. government securities, temporary notes, no-fund warrants, repurchase agreements, and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

Interest Rate Risk

In accordance with K.S.A. 12-1675, the County manages its exposure to interest rate fluctuations by limiting all time investments to maturities of two years or less. The County has no other policies that would further limit interest rate risk.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by FDIC insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, or deposit guaranty bonds coverage.

At December 31, 2022, the County's carrying amount of deposits was $20,026,467 and the bank balance was $20,200,355. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $1,198,220 was covered by FDIC insurance and $18,516,470 was collateralized with securities held by the pledging financial institutions' agents in the County's name. The remaining balance of $485,665 was unsecured at December 31, 2022.

Custodial Credit Risk – Investments

For an investment, this is the risk that in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes limit the amount of credit risk by restricting governments to specific investment types as listed in K.S.A. 12-1675. The County is allowed to invest in U.S. obligations, the Kansas Municipal Investment Pool (KMIP), and temporary notes of the County. At year end, the County had no such investments.

Concentration of Credit Risk

This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County manages this risk by placing funds with financial institutions only after contacting all eligible institutions in the taxing area and monies in KMIP are diverse according to the policies of the investment pool.

NOTE 4—LEASES

Lincoln County Nursing Home

The County is the owner of a 36-bed nursing home and 13-unit assisted living facility.

The terms of the lease state that Lincoln Park Manor shall have no obligation to pay rent at any time when it does not have full and complete possession of the facility or at any time when the County is in material default under the terms of this lease, and the rent shall not accrue for any such period.

The County has full and complete responsibility to provide and pay for policies of insurance providing fire and extended coverage protection on the facility. Lincoln Park Manor shall however, maintain policies of general liability insurance, which shall be in such amount as is reasonable with respect to similar nursing home operations.

Lincoln Park Manor agrees during the term of the lease to maintain the facility, equipment, and furniture in its current condition, except for ordinary wear and tear. Any maintenance or repairs of the building and the property shall be the sole responsibility of the County with actual labor and services being provided by the maintenance and building operator as hired by Lincoln Park Manor. Lincoln Park Manor agrees to provide a full-time, qualified maintenance/building operator to provide services for and in the facility. Such salary or compensation for the building operator shall be at the sole discretion and responsibility of Lincoln Park Manor. Rent payments received during 2022 were $36,000.

Lincoln County Hospital

The County also receives rental payments from the Lincoln County Hospital for the repayment of the Series 2016 Refunding Revenue Bonds, which were used to advance refund the Series 2008 Revenue Bonds. Rent payments received during 2022 were $459,000.

Future minimum rentals receivable on the lease in the aggregate and for each of the next five years are as follows:

Year	Rentals
2023	$ 363,700
2024	361,125
2025	363,325
2026	360,300
2027	362,050
Thereafter	2,918,325
	$ 4,728,825

NOTE 5—LONG-TERM DEBT

At year end, the County's long-term debt consisted of the following issues:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
Revenue Bond				
Lincoln County Public Building Commission, Series 2016 Refunding	2.00%-3.00%	10/06/16	$ 5,330,000	03/01/35
Finance Leases				
Election equipment	0.00%	06/01/21	47,091	10/11/23
(2) Ford F350's - Hunter RFD	4.49%	08/08/22	39,055	08/08/27

Changes in long-term liabilities for the County for the year ended December 31, 2022, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Revenue Bond					
Lincoln County Public Building Commission, Series 2016 Refunding	$ 4,165,000	$ -	$ 250,000	$ 3,915,000	$ 121,200
Finance Leases					
Surveillance cameras	36,667	-	36,667	-	-
Election equipment	31,394	-	15,697	15,697	-
Software	113,306	-	113,306	-	6,798
(2) Ford F350's - Hunter RFD	-	39,055	-	39,055	-
Total Finance Leases	181,367	39,055	165,670	54,752	6,798
Total Debt	$ 4,346,367	$ 39,055	$ 415,670	$ 3,969,752	$ 127,998

Current maturities of long-term debt and interest for the next five years and in five-year increments through maturity are as follows:

Revenue Bonds	Principal	Interest
2023	$ 250,000	$ 113,700
2024	255,000	106,125
2025	265,000	98,325
2026	270,000	90,300
2027	280,000	82,050
2028-2032	1,550,000	275,550
2033-2035	1,045,000	47,775
	$ 3,915,000	$ 813,825

Finance Leases	Principal	Interest
2023	$ 22,838	$ 1,754
2024	7,458	1,437
2025	7,797	1,098
2026	8,147	748
2027	8,512	382
	$ 54,752	$ 5,419

NOTE 6—DEFINED BENEFIT PENSION PLAN

Plan Description

The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by Kansas law. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and supplementary information. That report may be obtained by writing to KPERS (611 South Kansas Avenue, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and K.S.A. 79-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009; KPERS 2 members were first employed in a covered position on or after July 1, 2009; and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law establishes the KPERS member-employee contribution rate at 6.00% of covered salary for KPERS 1, KPERS 2, or KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, and KPERS 3, be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the contribution rate for the Death and Disability program) and the statutory contribution rate for KPERS was 8.90% for the year ended December 31, 2022. Contributions to the pension plan from the County for KPERS was $221,325 for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, the Kansas Public Employees Retirement System (KPERS) has determined the County's proportionate share of the collective net pension liability for KPERS was $2,403,943. The net pension liability was measured as of June 30, 2022, and the total pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and nonemployer contributions for the plan groups the County participates in. Because the regulatory basis of accounting under the *Kansas Municipal Audit and Accounting Guide* does not recognize long-term debt, this liability is not reported in the financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described in the Plan Description paragraph.

NOTE 7—DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is payable to employees upon termination, retirement, death, or unforeseeable emergency.

NOTE 8—OTHER LONG-TERM LIABILITIES

Compensated Absences

All full-time employees of the County accumulate leave time at 12 hours per month and part-time employees accumulate 4 hours per month. There is an 80 hour limit on the amount of leave time that can be accumulated. Hours exceeding 80 hours will be forfeited. This time is payable to the employees upon termination. The costs of accumulated leave are not recorded in the financial statement at the time the benefits are earned by the employee. The estimated liability for accumulated leave time as of December 31, 2022, is $56,800.

Other Post-Employment Benefits – Group Health Insurance

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

Other Post-Employment Benefits – Death and Disability Benefits

As provided by K.S.A. 74-4927, disabled members in KPERS receive long-term disability and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate was set at 1% for the year ended December 31, 2022.

NOTE 9—INTERFUND TRANSFERS

Interfund transfers for the County during 2022 were as follows:

From Fund	To Fund	Amount	Authority
Treasurer's Motor Vehicle	General	$ 14,100	K.S.A. 8-145
General	Transportation Bus	10,000	Resolution
General	Rescue Squad	30,576	K.S.A. 12-110d
General	Capital Improvement	435,000	K.S.A. 19-120
General	Repeater Board	10,000	Resolution
Road and Bridge	Special Machinery and Equipment	95,000	K.S.A. 68-141g
Road and Bridge	Special Highway Improvement	43,319	K.S.A. 68-590
Noxious Weed	Noxious Weed Capital Outlay	15,500	K.S.A. 2-1318
County Health	County Health Capital Outlay	10,000	K.S.A. 65-204
Ambulance	Ambulance Capital Outlay	10,000	K.S.A. 12-110d
Delia Pittard Bequest	Children's Health Care Endowment	3,135	Resolution
Beverly Fire District	Beverly Fire District Special Equipment	15,000	K.S.A. 19-3612c
First Fire District	First Fire District Special Equipment	40,000	K.S.A. 19-3612c
Hunter Fire District	Hunter Fire District Special Equipment	21,250	K.S.A. 19-3612c
Sylvan Grove Fire District	Sylvan Grove Fire District Special Equipment	8,500	K.S.A. 19-3612c

NOTE 10—RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain general and workers' compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in the Kansas County Association Multi-Line Pool (KCAMP) and the Kansas Workers Risk Cooperative for Counties (KWORCC), which are public entity risk pools operating as common risk management and insurance programs for participating members.

The County pays an annual premium to KCAMP for property and liability insurance coverage and to KWORCC for workers' compensation insurance coverage. The agreements to participate in these public entity risk pools provide that they will be self-sustaining through member premiums, and KCAMP and KWORCC will reinsure through commercial companies for claims in excess of specified amounts for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated. The pool is authorized by K.S.A. 12-2616, et seq.

The County continues to carry commercial insurance for all other risks of loss, including various property and liability coverage as well as health insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years and there were no significant reductions in coverage during the past fiscal year.

The County has a self-funded health insurance plan. The County is liable for claims up to $30,000 per employee annually with aggregate limits dependent on the number of participants. This can be more if the insurance company classifies an employee for a higher limit based upon their health history. Stop loss insurance is maintained to cover claims in excess of the above limits. During the current year, the County paid the maximum obligation required under the plan of $538,643, known as the attachment point. Because the County paid the full balance of their attachment point, there is no unpaid claim liability at year end.

Unpaid claims liability at January 1, 2022	$ -
Incurred claims	978,114
Payment exceeding specific limit and aggregate stop loss	(439,471)
Payment on claims by county	(538,643)
Unpaid claims liability at December 31, 2022	$ -

NOTE 11—COMMITMENTS AND CONTINGENCIES

Grant Program Involvement

The County participates in various federal and state grant programs from year to year. These grants are often subject to grantor audit or review, the purpose of which is to ensure compliance with specific conditions of the grant. Any liability for reimbursement that may arise as a result of audit or review cannot be reasonably determined at this time; however, it is believed that the amount, if any, would not be material.

Litigation

The County may be subject to various legal actions, pending or in process, for tax appeals, property damage, or other claims. Any estimate of the ultimate outcome and liability that might result from these matters cannot be reasonably determined.

Neighborhood Revitalization

The County has a Neighborhood Revitalization Plan in effect. The tax rebate is based on the increase of appraised value as a result of improvements made. For the year ended December 31, 2022, the County's share of the tax rebates totaled $9,793.

LINCOLN COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	$ 3,187,550	$ -	$ 3,187,550	$ 3,126,836	$ (60,714)
Special Purpose Funds					
Road and Bridge	2,132,172	74,264	2,206,436	2,160,819	(45,617)
Special Bridge	137,500	-	137,500	75,191	(62,309)
Ambulance	459,527	88,783	548,310	447,019	(101,291)
Lincoln County 911	219,188	-	219,188	51,417	(167,771)
Employee Benefits	1,544,038	-	1,544,038	1,518,762	(25,276)
County Health	252,638	-	252,638	250,944	(1,694)
Law Enforcement	66,000	-	66,000	36,712	(29,288)
Noxious Weed	90,828	-	90,828	90,001	(827)
Ambulance Capital Outlay	35,845	-	35,845	-	(35,845)
County Health Capital Outlay	80,923	-	80,923	-	(80,923)
Home for Aged Improvement	217,460	-	217,460	101,087	(116,373)
Noxious Weed Capital Outlay	45,229	-	45,229	-	(45,229)
Reappraisal Capital Outlay	17,976	-	17,976	-	(17,976)
Barnard Fire District	18,325	-	18,325	17,453	(872)
Beverly Fire District	45,129	-	45,129	43,469	(1,660)
First Fire District	79,385	-	79,385	76,193	(3,192)
Hunter Fire District	78,331	3,500	81,831	80,131	(1,700)
Sylvan Grove Fire District	31,249	-	31,249	29,896	(1,353)
Sylvan Grove Fire District No-Fund Warrant	-	-	-	-	-
Business Fund					
Refuse	439,687	-	439,687	235,426	(204,261)

LINCOLN COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-1
Page 1 of 5

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes	$ 2,520,601	$ 2,829,546	$ 2,734,832	$ 94,714
Licenses and fees	41,953	40,530	20,000	20,530
Use of money	25,051	44,856	40,000	4,856
Miscellaneous	11,534	23,547	-	23,547
Transfers in	17,697	14,100	20,000	(5,900)
TOTAL RECEIPTS	2,616,836	2,952,579	$ 2,814,832	$ 137,747
EXPENDITURES				
County Commission	47,203	45,435	$ 48,000	$ (2,565)
County Clerk	95,336	101,073	109,403	(8,330)
County Treasurer	109,106	121,128	116,352	4,776
County Attorney	118,257	103,909	142,785	(38,876)
Register of Deeds	46,505	49,635	47,123	2,512
Sheriff	471,039	457,923	484,000	(26,077)
Clerk of District Court	54,697	61,261	62,518	(1,257)
Courthouse (general expense)	168,281	287,847	173,500	114,347
Emergency preparedness	44,954	63,345	55,812	7,533
Special reappraisal	115,091	112,556	115,100	(2,544)
Special building	-	2,859	10,000	(7,141)
Election	30,020	28,739	32,100	(3,361)
Recycling	19,758	15,047	25,000	(9,953)
Communications	172,918	203,430	196,500	6,930
Human Resources	50,666	44,858	43,225	1,633
Appropriations	952,831	942,215	1,295,556	(353,341)
Transfers out	89,332	485,576	230,576	255,000
TOTAL EXPENDITURES	2,585,994	3,126,836	$ 3,187,550	$ (60,714)
RECEIPTS OVER (UNDER) EXPENDITURES	30,842	(174,257)		
UNENCUMBERED CASH, BEGINNING	479,051	509,893		
UNENCUMBERED CASH, ENDING	$ 509,893	$ 335,636		

LINCOLN COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
TAXES				
Ad valorem property taxes	$ 1,935,067	$ 2,217,625	$ 2,169,431	$ 48,194
Delinquent tax	28,979	23,595	21,043	2,552
Interest and charges on delinquent taxes	33,481	34,955	31,038	3,917
Motor vehicle tax	100,963	88,827	89,215	(388)
Commercial vehicle fees	4,859	5,168	5,001	167
Recreational vehicle tax	2,360	2,276	1,791	485
16/20M vehicle tax	17,182	16,433	15,977	456
Watercraft tax	1,721	1,604	1,789	(185)
Neighborhood revitalization	(4,055)	(3,803)	(3,357)	(446)
In lieu of tax	1,299	-	1,348	(1,348)
Intangible tax	7,153	8,032	4,547	3,485
Liquor tax	4,454	5,742	4,090	1,652
County-wide sales tax	387,138	429,092	392,919	36,173
TOTAL TAXES	2,520,601	2,829,546	2,734,832	94,714
LICENSES AND FEES				
Officers' fees	35,514	40,530	15,000	25,530
Other licenses and fees	6,439	-	5,000	(5,000)
TOTAL LICENSES AND FEES	41,953	40,530	20,000	20,530
USE OF MONEY				
Interest on investments	25,051	44,856	40,000	4,856
MISCELLANEOUS	11,534	23,547	-	23,547
TRANSFERS IN				
Transfer from - Treasurer's Motor Vehicle Fund	17,697	14,100	20,000	(5,900)
TOTAL RECEIPTS	$ 2,616,836	$ 2,952,579	$ 2,814,832	$ 137,747

LINCOLN COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
COUNTY COMMISSION				
Personal services	$ 40,248	$ 40,248	$ 41,000	$ (752)
Contractual services	5,768	4,098	4,000	98
Commodities	1,187	1,089	3,000	(1,911)
Reimbursements	-	-	-	-
TOTAL COUNTY COMMISSION	47,203	45,435	48,000	(2,565)
COUNTY CLERK				
Personal services	93,858	97,774	102,950	(5,176)
Contractual services	4,135	6,078	4,385	1,693
Commodities	664	3,661	3,700	(39)
Capital outlay	-	-	-	-
Reimbursements	(3,321)	(6,440)	(1,632)	(4,808)
TOTAL COUNTY CLERK	95,336	101,073	109,403	(8,330)
COUNTY TREASURER				
Personal services	103,422	115,208	107,152	8,056
Contractual services	2,588	2,426	4,000	(1,574)
Commodities	3,096	3,494	5,200	(1,706)
TOTAL COUNTY TREASURER	109,106	121,128	116,352	4,776
COUNTY ATTORNEY				
Personal services	98,312	91,378	97,985	(6,607)
Contractual services	14,910	11,918	35,000	(23,082)
Commodities	1,469	613	7,800	(7,187)
Capital outlay	3,810	-	2,000	(2,000)
Reimbursements	(244)	-	-	-
TOTAL COUNTY ATTORNEY	118,257	103,909	142,785	(38,876)
REGISTER OF DEEDS				
Personal services	44,094	46,770	43,473	3,297
Contractual services	2,581	2,108	3,300	(1,192)
Commodities	230	757	350	407
Reimbursements	(400)	-	-	-
TOTAL REGISTER OF DEEDS	46,505	49,635	47,123	2,512
SHERIFF				
Personal services	463,182	443,701	471,500	(27,799)
Contractual services	92,747	89,210	71,000	18,210
Commodities	84,933	97,591	105,500	(7,909)
Capital outlay	-	-	5,000	(5,000)
Reimbursements	(169,823)	(172,579)	(169,000)	(3,579)
TOTAL SHERIFF	471,039	457,923	484,000	(26,077)

LINCOLN COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
CLERK OF DISTRICT COURT				
Contractual services	$ 45,894	$ 53,564	$ 58,118	$ (4,554)
Commodities	3,949	1,627	1,200	427
Capital outlay	5,228	8,625	3,800	4,825
Reimbursements	(374)	(2,555)	(600)	(1,955)
TOTAL CLERK OF DISTRICT COURT	54,697	61,261	62,518	(1,257)
COURTHOUSE (GENERAL EXPENSE)				
Personal services	36,456	58,741	63,500	(4,759)
Contractual services	122,234	132,417	90,000	42,417
Commodities	44,875	23,500	15,000	8,500
Capital outlay	20,000	87,640	5,000	82,640
Storm damages	43,501	-	-	-
Reimbursements	(98,785)	(14,451)	-	(14,451)
TOTAL COURTHOUSE (GENERAL EXPENSE)	168,281	287,847	173,500	114,347
EMERGENCY PREPAREDNESS				
Personal services	32,890	38,499	42,312	(3,813)
Contractual services	8,727	13,097	10,000	3,097
Commodities	3,460	12,788	3,500	9,288
Capital outlay	-	-	-	-
Reimbursements	(123)	(1,039)	-	(1,039)
TOTAL EMERGENCY PREPAREDNESS	44,954	63,345	55,812	7,533
SPECIAL REAPPRAISAL				
Personal services	78,619	78,226	78,500	(274)
Contractual services	34,081	33,824	31,600	2,224
Commodities	2,649	2,232	5,000	(2,768)
Reimbursements	(258)	(1,726)	-	(1,726)
TOTAL SPECIAL REAPPRAISAL	115,091	112,556	115,100	(2,544)
SPECIAL BUILDING				
Building construction and maintenance	-	2,859	10,000	(7,141)
ELECTION				
Personal services	-	-	2,500	(2,500)
Contractual services	11,484	21,402	25,600	(4,198)
Commodities	18,536	7,460	4,000	3,460
Reimbursements	-	(123)	-	(123)
TOTAL ELECTION	30,020	28,739	32,100	(3,361)

LINCOLN COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECYCLING				
Personal services	$ 7,377	$ -	$ -	$ -
Contractual services	12,159	14,609	23,000	(8,391)
Commodities	222	438	2,000	(1,562)
Reimbursements	-	-	-	-
TOTAL RECYCLING	19,758	15,047	25,000	(9,953)
COMMUNICATIONS				
Personal services	163,722	196,898	186,000	10,898
Contractual services	8,509	6,233	10,000	(3,767)
Commodities	687	299	500	(201)
Capital outlay	-	-	-	-
TOTAL COMMUNICATIONS	172,918	203,430	196,500	6,930
HUMAN RESOURCES				
Personal services	47,278	41,501	39,100	2,401
Contractual services	2,682	3,052	3,375	(323)
Commodities	706	305	750	(445)
Reimbursements	-	-	-	-
TOTAL HUMAN RESOURCES	50,666	44,858	43,225	1,633
APPROPRIATIONS				
Mental health	7,000	11,000	11,000	-
Economic development	118,000	122,305	122,305	-
Historical Society	4,500	4,500	4,500	-
Hospital maintenance	500,000	500,000	500,000	-
Special alcohol and drug	-	-	1,000	(1,000)
Services For the Elderly	60,000	60,000	60,000	-
OCCK	7,000	9,000	9,000	-
Soil conservation	22,000	22,000	22,000	-
CASA	5,000	5,000	5,000	-
Nursing home	60,000	60,000	60,000	-
Juvenile detention	450	1,150	1,000	150
Abandoned cemeteries	1,406	1,125	2,500	(1,375)
LEP Program	13,500	13,500	13,500	-
City of Lincoln Recreation Commission	25,000	25,000	25,000	-
North Central Regional Planning	3,500	-	3,500	(3,500)
Safety center	3,675	3,495	-	3,495
Liability insurance	44,739	59,418	49,213	10,205
County fair	12,200	12,200	12,200	-
Computer contract	63,341	30,919	69,088	(38,169)
Equitable wage increases	-	-	122,750	(122,750)
Courthouse restoration	-	-	200,000	(200,000)
Promotion and advertising	1,520	1,603	2,000	(397)
TOTAL APPROPRIATIONS	952,831	942,215	1,295,556	(353,341)
TRANSFERS OUT				
Transfer to:				
Transportation Bus Fund	10,000	10,000	20,000	(10,000)
Capital Improvement Fund	50,000	435,000	170,000	265,000
County Repeater Board Fund	-	10,000	10,000	-
Rescue Squad Fund	29,332	30,576	30,576	-
TOTAL TRANSFERS OUT	89,332	485,576	230,576	255,000
TOTAL EXPENDITURES	$ 2,585,994	$ 3,126,836	$ 3,187,550	$ (60,714)

LINCOLN COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-2

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 1,899,745	$ 1,570,053	$ 1,535,903	$ 34,150
Delinquent tax	26,771	21,835	8,000	13,835
Motor vehicle tax	92,254	86,119	87,587	(1,468)
Commercial vehicle fees	4,509	5,061	4,909	152
Recreational vehicle tax	2,159	2,204	1,757	447
16/20M vehicle tax	14,698	15,343	15,687	(344)
Watercraft tax	1,607	1,575	1,756	(181)
In lieu of tax	1,276	-	1,323	(1,323)
Neighborhood revitalization	(3,980)	(2,692)	(3,421)	729
Reimbursements	165,127	104,264	30,000	74,264
Special City and County Highway	233,806	238,852	223,393	15,459
Miscellaneous	106,761	158,387	40,000	118,387
TOTAL RECEIPTS	2,544,733	2,201,001	$ 1,946,894	$ 254,107
EXPENDITURES				
Personal services	598,847	635,794	$ 732,172	$ (96,378)
Contractual services	195,326	208,034	200,000	8,034
Commodities	756,906	1,139,610	1,000,000	139,610
Capital outlay	74,827	39,062	200,000	(160,938)
Transfer to:				
Special Highway Improvement Fund	639,837	43,319	-	43,319
Special Machinery Fund	260,000	95,000	-	95,000
TOTAL EXPENDITURES	2,525,743	2,160,819	2,132,172	28,647
Adjustment for qualifying budget credit	-	-	74,264	(74,264)
TOTAL FOR COMPARISON	2,525,743	2,160,819	$ 2,206,436	$ (45,617)
RECEIPTS OVER (UNDER) EXPENDITURES	18,990	40,182		
UNENCUMBERED CASH, BEGINNING	169,686	188,676		
UNENCUMBERED CASH, ENDING	$ 188,676	$ 228,858		

LINCOLN COUNTY, KANSAS

SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-3

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 105,189	$ 127,172	$ 124,399	$ 2,773
Delinquent tax	1,631	1,304	-	1,304
Motor vehicle tax	5,936	4,961	4,851	110
Commercial vehicle fees	291	283	272	11
Recreational vehicle tax	139	127	97	30
16/20M vehicle tax	938	990	869	121
Watercraft tax	104	87	97	(10)
In lieu of tax	71	-	73	(73)
Neighborhood revitalization	(220)	(218)	(203)	(15)
Reimbursements	-	-	-	-
TOTAL RECEIPTS	114,079	134,706	$ 130,455	$ 4,251
EXPENDITURES				
Bridge construction	297,098	75,191	$ 137,500	$ (62,309)
RECEIPTS OVER (UNDER) EXPENDITURES	(183,019)	59,515		
UNENCUMBERED CASH, BEGINNING	191,883	8,864		
UNENCUMBERED CASH, ENDING	$ 8,864	$ 68,379		

LINCOLN COUNTY, KANSAS

AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-4

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 197,726	$ 329,834	$ 322,633	$ 7,201
Delinquent tax	3,724	2,828	-	2,828
Motor vehicle tax	12,475	9,364	9,116	248
Commercial vehicle fees	570	531	511	20
Recreational vehicle tax	290	241	183	58
16/20M vehicle tax	2,558	1,888	1,633	255
Watercraft tax	198	164	183	(19)
In lieu of tax	133	-	138	(138)
Neighborhood revitalization	(414)	(566)	(564)	(2)
Ambulance runs	164,641	185,160	96,377	88,783
Miscellaneous	200	1,642	-	1,642
Reimbursements	28,500	-	-	-
TOTAL RECEIPTS	410,601	531,086	$ 430,210	$ 100,876
EXPENDITURES				
Personal services	349,181	351,599	$ 360,000	$ (8,401)
Contractual services	44,878	45,628	42,557	3,071
Commodities	63,950	39,792	31,354	8,438
Capital outlay	-	-	20,616	(20,616)
Transfer to - Ambulance Capital Outlay Fund	-	10,000	5,000	5,000
TOTAL EXPENDITURES	458,009	447,019	459,527	(12,508)
Adjustment for qualifying budget credit	-	-	88,783	(88,783)
TOTAL FOR COMPARISON	458,009	447,019	$ 548,310	$ (101,291)
RECEIPTS OVER (UNDER) EXPENDITURES	(47,408)	84,067		
UNENCUMBERED CASH, BEGINNING	92,684	45,276		
UNENCUMBERED CASH, ENDING	$ 45,276	$ 129,343		

LINCOLN COUNTY, KANSAS

LINCOLN COUNTY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-5

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
911 fees	$ 59,941	$ 59,662	$ 60,000	$ (338)
EXPENDITURES				
Contractual services	32,666	51,417	$ -	$ 51,417
Reserve for future period	-	-	219,188	(219,188)
TOTAL EXPENDITURES	32,666	51,417	$ 219,188	$ (167,771)
RECEIPTS OVER (UNDER) EXPENDITURES	27,275	8,245		
UNENCUMBERED CASH, BEGINNING	134,677	161,952		
UNENCUMBERED CASH, ENDING	$ 161,952	$ 170,197		

LINCOLN COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-6

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 1,372,201	$ 1,192,927	$ 1,166,979	$ 25,948
Delinquent tax	19,145	15,799	15,798	1
Motor vehicle tax	68,309	62,602	63,266	(664)
Commercial vehicle fees	3,341	3,660	3,660	-
Recreational vehicle tax	1,599	1,603	1,603	-
16/20M vehicle tax	10,849	11,372	11,372	-
Watercraft tax	1,191	1,138	1,268	(130)
In lieu of tax	921	-	956	(956)
Neighborhood revitalization	(2,875)	(2,045)	(2,373)	328
Miscellaneous	7,093	1,084	8,279	(7,195)
Reimbursements	13,434	25,544	26,133	(589)
TOTAL RECEIPTS	1,495,208	1,313,684	$ 1,296,941	$ 16,743
EXPENDITURES				
Social Security	179,275	190,415	$ 211,810	$ (21,395)
KPERS	213,568	244,973	274,108	(29,135)
Workers' compensation insurance	37,808	46,505	75,000	(28,495)
Unemployment tax	9,806	1,916	2,769	(853)
Medical insurance	756,317	911,968	909,351	2,617
Short-term disability insurance	11,165	11,694	10,000	1,694
Other employee benefits	17,392	18,791	30,000	(11,209)
Health claims	245,000	92,500	31,000	61,500
TOTAL EXPENDITURES	1,470,331	1,518,762	$ 1,544,038	$ (25,276)
RECEIPTS OVER (UNDER) EXPENDITURES	24,877	(205,078)		
UNENCUMBERED CASH, BEGINNING	219,595	244,472		
UNENCUMBERED CASH, ENDING	$ 244,472	$ 39,394		

LINCOLN COUNTY, KANSAS

COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-7

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 124,758	$ 137,419	$ 134,406	$ 3,013
Delinquent tax	1,782	1,461	1,461	-
Motor vehicle tax	6,694	5,874	5,752	122
Commercial vehicle fees	338	335	322	13
Recreational vehicle tax	157	151	115	36
16/20M vehicle tax	906	1,166	1,166	-
Watercraft tax	122	103	115	(12)
In lieu of tax	84	-	87	(87)
Neighborhood revitalization	(262)	(235)	(228)	(7)
Reimbursements and grants	100,667	102,983	93,258	9,725
TOTAL RECEIPTS	235,246	249,257	$ 236,454	$ 12,803
EXPENDITURES				
Personal services	154,462	164,970	$ 169,156	$ (4,186)
Contractual services	44,721	52,772	39,150	13,622
Commodities	10,785	10,009	11,500	(1,491)
Capital outlay	11,817	13,193	11,832	1,361
Transfer to - County Health Capital Outlay Fund	20,000	10,000	21,000	(11,000)
TOTAL EXPENDITURES	241,785	250,944	$ 252,638	$ (1,694)
RECEIPTS OVER (UNDER) EXPENDITURES	(6,539)	(1,687)		
UNENCUMBERED CASH, BEGINNING	36,003	29,464		
UNENCUMBERED CASH, ENDING	$ 29,464	$ 27,777		

LINCOLN COUNTY, KANSAS

LAW ENFORCEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-8

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 49,508	$ 55,249	$ 54,072	$ 1,177
Delinquent tax	711	571	-	571
Motor vehicle tax	2,747	2,375	2,282	93
Commercial vehicle fees	142	133	128	5
Recreational vehicle tax	65	61	46	15
16/20M vehicle tax	322	495	409	86
Watercraft tax	52	41	46	(5)
In lieu of tax	33	-	34	(34)
Neighborhood revitalization	(104)	(95)	(95)	-
Reimbursements	15,000	13,115	-	13,115
Other fees	93	-	-	-
TOTAL RECEIPTS	68,569	71,945	$ 56,922	$ 15,023
EXPENDITURES				
Contractual services	-	-	$ -	$ -
Capital outlay	55,750	36,712	66,000	(29,288)
TOTAL EXPENDITURES	55,750	36,712	$ 66,000	$ (29,288)
RECEIPTS OVER (UNDER) EXPENDITURES	12,819	35,233		
UNENCUMBERED CASH, BEGINNING	22,125	34,944		
UNENCUMBERED CASH, ENDING	$ 34,944	$ 70,177		

LINCOLN COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-9

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 57,225	$ 81,280	$ 79,513	$ 1,767
Delinquent tax	900	716	-	716
Motor vehicle tax	3,353	2,753	2,639	114
Commercial vehicle fees	168	154	148	6
Recreational vehicle tax	79	71	53	18
16/20M vehicle tax	472	578	473	105
Watercraft tax	61	47	53	(6)
Neighborhood revitalization	(120)	(139)	(138)	(1)
In lieu of tax	38	-	40	(40)
Reimbursements	-	-	-	-
Chemical sales	2,018	4,048	4,000	48
TOTAL RECEIPTS	64,194	89,508	$ 86,781	$ 2,727
EXPENDITURES				
Personal services	40,495	40,421	$ 40,828	$ (407)
Contractual services	4,438	5,968	10,000	(4,032)
Commodities	24,438	28,112	30,000	(1,888)
Capital outlay	-	-	-	-
Transfer to - Noxious Weed Capital Outlay Fund	9,000	15,500	10,000	5,500
TOTAL EXPENDITURES	78,371	90,001	$ 90,828	$ (827)
RECEIPTS OVER (UNDER) EXPENDITURES	(14,177)	(493)		
UNENCUMBERED CASH, BEGINNING	18,848	4,671		
UNENCUMBERED CASH, ENDING	$ 4,671	$ 4,178		

LINCOLN COUNTY, KANSAS

AMBULANCE CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-10

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - Ambulance Fund	$ -	$ 10,000	$ 5,000	$ 5,000
EXPENDITURES				
Capital outlay	6,664	-	$ -	$ -
Reserve for future period	-	-	35,845	(35,845)
TOTAL EXPENDITURES	6,664	-	$ 35,845	$ (35,845)
RECEIPTS OVER (UNDER) EXPENDITURES	(6,664)	10,000		
UNENCUMBERED CASH, BEGINNING	20,845	14,181		
UNENCUMBERED CASH, ENDING	$ 14,181	$ 24,181		

LINCOLN COUNTY, KANSAS

COUNTY HEALTH CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-11

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - County Health Fund	$ 20,000	$ 10,000	$ -	$ 10,000
EXPENDITURES				
Contractual services	2,406	-	$ -	$ -
Reserve for future period	-	-	80,923	(80,923)
TOTAL EXPENDITURES	2,406	-	$ 80,923	$ (80,923)
RECEIPTS OVER (UNDER) EXPENDITURES	17,594	10,000		
UNENCUMBERED CASH, BEGINNING	81,973	99,567		
UNENCUMBERED CASH, ENDING	$ 99,567	$ 109,567		

LINCOLN COUNTY, KANSAS

HOME FOR THE AGED IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-12

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Rental fees	$ 36,000	$ 36,000	$ 36,000	$ -
Reimbursements	-	308	-	308
TOTAL RECEIPTS	36,000	36,308	$ 36,000	$ 308
EXPENDITURES				
Contractual services	43,391	98,114	$ -	$ 98,114
Commodities	-	2,973	-	2,973
Reserve for future period	-	-	217,460	(217,460)
TOTAL EXPENDITURES	43,391	101,087	$ 217,460	$ (116,373)
RECEIPTS OVER (UNDER) EXPENDITURES	(7,391)	(64,779)		
UNENCUMBERED CASH, BEGINNING	145,460	138,069		
UNENCUMBERED CASH, ENDING	$ 138,069	$ 73,290		

LINCOLN COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-13

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - Noxious Weed Fund	$ 9,000	$ 15,500	$ 10,000	$ 5,500
EXPENDITURES				
Capital outlay	-	-	$ -	$ -
Reserve for future period	-	-	45,229	(45,229)
TOTAL EXPENDITURES	-	-	$ 45,229	$ (45,229)
RECEIPTS OVER (UNDER) EXPENDITURES	9,000	15,500		
UNENCUMBERED CASH, BEGINNING	35,229	44,229		
UNENCUMBERED CASH, ENDING	$ 44,229	$ 59,729		

LINCOLN COUNTY, KANSAS

REAPPRAISAL CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-14

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - General Fund	$ -	$ -	$ -	$ -
EXPENDITURES				
Capital outlay	-	-	$ 17,976	$ (17,976)
Reserve for future period	-	-	-	-
TOTAL EXPENDITURES	-	-	$ 17,976	$ (17,976)
RECEIPTS OVER (UNDER) EXPENDITURES	-	-		
UNENCUMBERED CASH, BEGINNING	17,976	17,976		
UNENCUMBERED CASH, ENDING	$ 17,976	$ 17,976		

LINCOLN COUNTY, KANSAS

BARNARD FIRE DISTRICT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-15

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 10,710	$ 10,937	$ 17,298	$ (6,361)
Delinquent tax	70	216	-	216
Motor vehicle tax	372	378	439	(61)
Commercial vehicle fees	10	11	11	-
Recreational vehicle tax	11	12	15	(3)
16/20M vehicle tax	149	141	213	(72)
Watercraft tax	7	7	9	(2)
Other county distributions	5,323	5,125	-	5,125
Interest earned	175	274	-	274
TOTAL RECEIPTS	16,827	17,101	$ 17,985	$ (884)
EXPENDITURES				
Personal services	1,100	1,175	$ 1,100	$ 75
Contractual services	9,963	9,641	8,641	1,000
Commodities	1,107	6,637	3,155	3,482
Transfer to - Fire District Special Equipment Fund	7,000	-	5,429	(5,429)
TOTAL EXPENDITURES	19,170	17,453	$ 18,325	$ (872)
RECEIPTS OVER (UNDER) EXPENDITURES	(2,343)	(352)		
UNENCUMBERED CASH, BEGINNING	2,737	394		
UNENCUMBERED CASH, ENDING	$ 394	$ 42		

LINCOLN COUNTY, KANSAS

BEVERLY FIRE DISTRICT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-16

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 29,380	$ 29,590	$ 31,500	$ (1,910)
Delinquent tax	362	607	-	607
Motor vehicle tax	1,146	1,044	1,193	(149)
Commercial vehicle fees	24	30	37	(7)
Recreational vehicle tax	23	23	25	(2)
16/20M vehicle tax	225	220	223	(3)
Watercraft tax	15	16	21	(5)
Reimbursements	-	987	-	987
Other county distributions	1,828	1,897	-	1,897
Donation	-	10,000	10,000	-
Interest earned	52	85	-	85
TOTAL RECEIPTS	33,055	44,499	$ 42,999	$ 1,500
EXPENDITURES				
Personal services	1,400	1,400	$ 3,000	$ (1,600)
Contractual services	11,248	12,590	17,000	(4,410)
Commodities	11,256	14,479	9,000	5,479
Capital outlay	-	-	-	-
Transfer to - Fire District Special Equipment Fund	9,000	15,000	16,129	(1,129)
TOTAL EXPENDITURES	32,904	43,469	$ 45,129	$ (1,660)
RECEIPTS OVER (UNDER) EXPENDITURES	151	1,030		
UNENCUMBERED CASH, BEGINNING	3,340	3,491		
UNENCUMBERED CASH, ENDING	$ 3,491	$ 4,521		

LINCOLN COUNTY, KANSAS

FIRST FIRE DISTRICT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-17

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 62,220	$ 62,223	$ 62,458	$ (235)
Delinquent tax	665	200	-	200
Motor vehicle tax	1,812	1,739	1,784	(45)
Commercial vehicle fees	291	312	349	(37)
Recreational vehicle tax	53	51	41	10
16/20M vehicle tax	386	465	405	60
Watercraft tax	26	21	23	(2)
Reimbursements	9,500	-	-	-
Donations	-	13,200	13,200	-
Interest earned	62	21	-	21
TOTAL RECEIPTS	75,015	78,232	$ 78,260	$ (28)
EXPENDITURES				
Personal services	700	700	$ 1,000	$ (300)
Contractual services	15,131	17,581	20,000	(2,419)
Commodities	6,354	17,912	20,000	(2,088)
Transfer to - Fire District Special Equipment Fund	52,500	40,000	38,385	1,615
TOTAL EXPENDITURES	74,685	76,193	$ 79,385	$ (3,192)
RECEIPTS OVER (UNDER) EXPENDITURES	330	2,039		
UNENCUMBERED CASH, BEGINNING	2,283	2,613		
UNENCUMBERED CASH, ENDING	$ 2,613	$ 4,652		

LINCOLN COUNTY, KANSAS

HUNTER FIRE DISTRICT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-18

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 20,110	$ 20,306	$ 33,000	$ (12,694)
Delinquent tax	426	154	-	154
Motor vehicle tax	469	443	746	(303)
Commercial vehicle fees	-	-	24	(24)
Recreational vehicle tax	5	12	10	2
16/20M vehicle tax	153	135	287	(152)
Watercraft tax	4	4	6	(2)
Other county distributions	13,232	13,373	-	13,373
Reimbursements	3,280	3,500	-	3,500
Sale of equipment	-	42,925	42,925	-
Interest earned	61	79	-	79
TOTAL RECEIPTS	37,740	80,931	$ 76,998	$ 3,933
EXPENDITURES				
Personal services	480	658	$ 1,000	$ (342)
Contractual services	12,016	14,529	16,000	(1,471)
Commodities	19,526	11,319	10,000	1,319
Capital outlay	-	32,375	32,500	(125)
Transfer to - Fire District Special Equipment Fund	5,500	21,250	18,831	2,419
TOTAL EXPENDITURES	37,522	80,131	78,331	1,800
Adjustment for qualifying budget credit	-	-	3,500	(3,500)
TOTAL FOR COMPARISON	37,522	80,131	$ 81,831	$ (1,700)
RECEIPTS OVER (UNDER) EXPENDITURES	218	800		
UNENCUMBERED CASH, BEGINNING	1,320	1,538		
UNENCUMBERED CASH, ENDING	$ 1,538	$ 2,338		

LINCOLN COUNTY, KANSAS

SYLVAN GROVE FIRE DISTRICT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-19

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 28,020	$ 28,191	$ 28,500	$ (309)
Delinquent tax	267	375	-	375
Motor vehicle tax	1,637	1,432	1,476	(44)
Commercial vehicle fees	-	1	3	(2)
Recreational vehicle tax	49	47	32	15
16/20M vehicle tax	310	306	292	14
Watercraft tax	57	53	59	(6)
In lieu of tax	39	-	38	(38)
Reimbursements	-	29	-	29
Interest earned	131	699	-	699
TOTAL RECEIPTS	30,510	31,133	$ 30,400	$ 733
EXPENDITURES				
Personal services	2,000	1,800	$ 3,400	$ (1,600)
Contractual services	12,579	15,416	15,000	416
Commodities	5,440	4,180	10,000	(5,820)
Transfer to - Fire District Special Equipment Fund	13,000	8,500	2,849	5,651
TOTAL EXPENDITURES	33,019	29,896	$ 31,249	$ (1,353)
RECEIPTS OVER (UNDER) EXPENDITURES	(2,509)	1,237		
UNENCUMBERED CASH, BEGINNING	3,531	1,022		
UNENCUMBERED CASH, ENDING	$ 1,022	$ 2,259		

LINCOLN COUNTY, KANSAS

SYLVAN GROVE FIRE DISTRICT NO-FUND WARRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-20

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Delinquent tax	$ -	$ 19	$ -	$ 19
Reimbursements	-	-	-	-
TOTAL RECEIPTS	-	19	$ -	$ 19
EXPENDITURES				
Transfer to - Sylvan Grove Fire District Fund	-	-	$ -	$ -
Contractual services	-	-	-	-
TOTAL EXPENDITURES	-	-	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	-	19		
UNENCUMBERED CASH, BEGINNING	80	80		
UNENCUMBERED CASH, ENDING	$ 80	$ 99		

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-21

	Special Machinery Fund		Special Highway Improvement Fund	
	2021	2022	2021	2022
RECEIPTS				
Transfer from - Road and Bridge Fund	$ 260,000	$ 95,000	$ 639,837	$ 43,319
Reimbursements	-	-	-	-
TOTAL RECEIPTS	260,000	95,000	639,837	43,319
EXPENDITURES				
Capital outlay	219,366	286,737	50,165	92,341
RECEIPTS OVER (UNDER) EXPENDITURES	40,634	(191,737)	589,672	(49,022)
UNENCUMBERED CASH, BEGINNING	246,104	286,738	620,016	1,209,688
UNENCUMBERED CASH, ENDING	$ 286,738	$ 95,001	$ 1,209,688	$ 1,160,666

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-22

	Register of Deeds Technology Fund		Treasurer's Motor Vehicle Fund	
	2021	2022	2021	2022
RECEIPTS				
Fees	$ 5,188	$ 4,606	$ 574,435	$ 546,466
Miscellaneous	59	-	-	351
TOTAL RECEIPTS	5,247	4,606	574,435	546,817
EXPENDITURES				
Personal services	-	-	13,244	6,899
Contractual services	5,706	4,693	555,290	522,739
Transfer to - General Fund	-	-	17,697	14,100
TOTAL EXPENDITURES	5,706	4,693	586,231	543,738
RECEIPTS OVER (UNDER) EXPENDITURES	(459)	(87)	(11,796)	3,079
UNENCUMBERED CASH, BEGINNING	24,327	23,868	41,082	29,286
UNENCUMBERED CASH, ENDING	$ 23,868	$ 23,781	$ 29,286	$ 32,365

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-23

	Windpower Economic Benefit Fund		Windpower Interest Earned Fund	
	2021	2022	2021	2022
RECEIPTS				
In lieu of tax	$ 667,443	$ 494,643	$ -	$ -
Interest earned	-	-	28,564	38,747
TOTAL RECEIPTS	667,443	494,643	28,564	38,747
EXPENDITURES				
Contractual services	271,635	210,451	33,353	61,515
Reimburse Rural Opportunity Zone Fund	-	-	6,000	6,000
TOTAL EXPENDITURES	271,635	210,451	39,353	67,515
RECEIPTS OVER (UNDER) EXPENDITURES	395,808	284,192	(10,789)	(28,768)
UNENCUMBERED CASH, BEGINNING	5,177,185	5,572,993	74,978	64,189
UNENCUMBERED CASH, ENDING	$ 5,572,993	$ 5,857,185	$ 64,189	$ 35,421

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-24

	Ambulance Memorial Fund		County Health Memorial Fund	
	2021	2022	2021	2022
RECEIPTS				
Donations	$ 305	$ -	$ -	$ -
EXPENDITURES				
Operating expenses	-	-	100	14
RECEIPTS OVER (UNDER) EXPENDITURES	305	-	(100)	(14)
UNENCUMBERED CASH, BEGINNING	1,340	1,645	1,035	935
UNENCUMBERED CASH, ENDING	$ 1,645	$ 1,645	$ 935	$ 921

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-25

	Prosecutor's Training and Assistance Fund		Sheriff VIN Inspection Fund	
	2021	2022	2021	2022
RECEIPTS				
Fees	$ 920	$ 917	$ 3,480	$ 3,800
EXPENDITURES				
Contractual services	466	478	10,190	400
RECEIPTS OVER (UNDER) EXPENDITURES	454	439	(6,710)	3,400
UNENCUMBERED CASH, BEGINNING	2,021	2,475	9,313	2,603
UNENCUMBERED CASH, ENDING	$ 2,475	$ 2,914	$ 2,603	$ 6,003

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-26

	Asset Forfeiture Fund		Crime Victim Restitution Fund	
	2021	2022	2021	2022
RECEIPTS				
Fees	$ -	$ -	$ 2,000	$ 3,500
EXPENDITURES				
Forfeiture payments	-	-	-	-
Restitution payments	-	-	1,250	825
TOTAL EXPENDITURES	-	-	1,250	825
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	750	2,675
UNENCUMBERED CASH, BEGINNING	1,168	1,168	21,216	21,966
UNENCUMBERED CASH, ENDING	$ 1,168	$ 1,168	$ 21,966	$ 24,641

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-27

	Sheriff's Concealed Carry Fund		Sheriff's Registered Offender Fund	
	2021	2022	2021	2022
RECEIPTS				
Fees	$ 163	$ 33	$ 460	$ 655
EXPENDITURES				
Commodities	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	163	33	460	655
UNENCUMBERED CASH, BEGINNING	1,254	1,417	3,612	4,072
UNENCUMBERED CASH, ENDING	$ 1,417	$ 1,450	$ 4,072	$ 4,727

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-28

	Transportation Bus Fund		Rescue Squad Fund	
	2021	2022	2021	2022
RECEIPTS				
Transfer from - General Fund	$ 10,000	$ 10,000	$ 29,322	$ 30,576
Federal and State funds	42,931	47,213	-	-
Fares	6,528	4,739	-	-
Miscellaneous	419	-	1,800	-
TOTAL RECEIPTS	59,878	61,952	31,122	30,576
EXPENDITURES				
Personal services	29,038	34,833	-	-
Contractual services	18,828	21,678	7,410	7,116
Commodities	4,542	10,537	2,944	5,681
Capital outlay	-	-	-	67,651
TOTAL EXPENDITURES	52,408	67,048	10,354	80,448
RECEIPTS OVER (UNDER) EXPENDITURES	7,470	(5,096)	20,768	(49,872)
UNENCUMBERED CASH, BEGINNING	13,171	20,641	104,873	125,641
UNENCUMBERED CASH, ENDING	$ 20,641	$ 15,545	$ 125,641	$ 75,769

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-29

	Treasurer's Technology Fund		Clerk's Technology Fund	
	2021	2022	2021	2022
RECEIPTS				
Fees	$ 1,297	$ 1,152	$ 1,297	$ 1,152
EXPENDITURES				
Commodities	-	-	-	220
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	-	-	-	220
RECEIPTS OVER (UNDER) EXPENDITURES	1,297	1,152	1,297	932
UNENCUMBERED CASH, BEGINNING	6,103	7,400	6,600	7,897
UNENCUMBERED CASH, ENDING	$ 7,400	$ 8,552	$ 7,897	$ 8,829

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-30

	First Fire District Memorial Fund		Beverly Fire District Memorial Fund	
	2021	2022	2021	2022
RECEIPTS				
Donations	$ -	$ 25	$ -	$ -
EXPENDITURES				
Commodities	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	25	-	-
UNENCUMBERED CASH, BEGINNING	583	583	2,500	2,500
UNENCUMBERED CASH, ENDING	$ 583	$ 608	$ 2,500	$ 2,500

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-31

	Rescue Squad Memorial Fund		Sylvan Grove Fire District Special Equipment Fund	
	2021	2022	2021	2022
RECEIPTS				
Donations	$ -	$ 185	$ -	$ -
Transfer from - Fire District General Fund	-	-	13,000	8,500
TOTAL RECEIPTS	-	185	13,000	8,500
EXPENDITURES				
Contractual services	-	-	12,346	8,795
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	-	-	12,346	8,795
RECEIPTS OVER (UNDER) EXPENDITURES	-	185	654	(295)
UNENCUMBERED CASH, BEGINNING	2,305	2,305	68,691	69,345
UNENCUMBERED CASH, ENDING	$ 2,305	$ 2,490	$ 69,345	$ 69,050

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-32

	Barnard Fire District Special Equipment Fund		Beverly Fire District Special Equipment Fund	
	2021	2022	2021	2022
RECEIPTS				
Transfer from - Fire District General Fund	$ 7,000	$ -	$ 9,000	$ 15,000
EXPENDITURES				
Capital outlay	633	25,892	1,767	5,320
RECEIPTS OVER (UNDER) EXPENDITURES	6,367	(25,892)	7,233	9,680
UNENCUMBERED CASH, BEGINNING	90,781	97,148	31,673	38,906
UNENCUMBERED CASH, ENDING	$ 97,148	$ 71,256	$ 38,906	$ 48,586

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-33

	First Fire District Special Equipment Fund		Hunter Fire District Special Equipment Fund	
	2021	2022	2021	2022
RECEIPTS				
Transfer from - Fire District General Fund	$ 52,500	$ 40,000	$ 5,500	$ 21,250
EXPENDITURES				
Contractual services	-	-	4,150	1,965
Capital outlay	127,853	38,900	4,235	27
TOTAL EXPENDITURES	127,853	38,900	8,385	1,992
RECEIPTS OVER (UNDER) EXPENDITURES	(75,353)	1,100	(2,885)	19,258
UNENCUMBERED CASH, BEGINNING	155,090	79,737	38,566	35,681
UNENCUMBERED CASH, ENDING	$ 79,737	$ 80,837	$ 35,681	$ 54,939

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-34

	Special County Road Fund		Capital Improvement Fund	
	2021	2022	2021	2022
RECEIPTS				
Transfer from:				
General Fund	$ -	$ -	$ 50,000	$ 435,000
Road and Bridge Fund	-	-	-	-
TOTAL RECEIPTS	-	-	50,000	435,000
EXPENDITURES				
Capital outlay	5,184	169,000	35,762	15,994
Capital improvements	-	-	38,503	130,325
TOTAL EXPENDITURES	5,184	169,000	74,265	146,319
RECEIPTS OVER (UNDER) EXPENDITURES	(5,184)	(169,000)	(24,265)	288,681
UNENCUMBERED CASH, BEGINNING	515,000	509,816	827,116	802,851
UNENCUMBERED CASH, ENDING	$ 509,816	$ 340,816	$ 802,851	$ 1,091,532

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-35

	County Repeater Board Fund		Special Prosecutor's Diversion Fund	
	2021	2022	2021	2022
RECEIPTS				
Fees	$ 3,100	$ -	$ 3,804	$ 6,806
Transfer from General Fund	-	10,000	-	-
Miscellaneous	-	-	-	-
TOTAL RECEIPTS	3,100	10,000	3,804	6,806
EXPENDITURES				
Contractual services	1,743	1,625	3,754	6,806
Commodities	-	-	-	-
TOTAL EXPENDITURES	1,743	1,625	3,754	6,806
RECEIPTS OVER (UNDER) EXPENDITURES	1,357	8,375	50	-
UNENCUMBERED CASH, BEGINNING	6,667	8,024	150	200
UNENCUMBERED CASH, ENDING	$ 8,024	$ 16,399	$ 200	$ 200

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-36

	LEPC - Emergency Planning Fund		DARE Fund	
	2021	2022	2021	2022
RECEIPTS				
Fees	$ -	$ -	$ -	$ -
Miscellaneous	-	400	-	-
TOTAL RECEIPTS	-	400	-	-
EXPENDITURES				
Contractual services	-	76	-	977
Commodities	-	-	-	-
TOTAL EXPENDITURES	-	76	-	977
RECEIPTS OVER (UNDER) EXPENDITURES	-	324	-	(977)
UNENCUMBERED CASH, BEGINNING	20	20	2,033	2,033
UNENCUMBERED CASH, ENDING	$ 20	$ 344	$ 2,033	$ 1,056

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-37

	Water Recovery Team Fund		Reappraisal Consultant Fund	
	2021	2022	2021	2022
RECEIPTS				
Fees	$ -	$ -	$ 2,959	$ 3,100
Miscellaneous	-	1	1	1
TOTAL RECEIPTS	-	1	2,960	3,101
EXPENDITURES				
Contractual services	-	-	2,960	2,960
Commodities	-	-	-	-
TOTAL EXPENDITURES	-	-	2,960	2,960
RECEIPTS OVER (UNDER) EXPENDITURES	-	1	-	141
UNENCUMBERED CASH, BEGINNING	2,632	2,632	1,728	1,728
UNENCUMBERED CASH, ENDING	$ 2,632	$ 2,633	$ 1,728	$ 1,869

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-38

	Emergency Management Fund		Emergency Management Grant Fund	
	2021	2022	2021	2022
RECEIPTS				
Fees	$ -	$ -	$ -	$ -
Miscellaneous	-	-	-	-
TOTAL RECEIPTS	-	-	-	-
EXPENDITURES				
Contractual services	-	-	-	-
Commodities	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	-	-
UNENCUMBERED CASH, BEGINNING	78	78	151	151
UNENCUMBERED CASH, ENDING	$ 78	$ 78	$ 151	$ 151

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-39

	Other Coronavirus Grants Fund		American Rescue Plan Fund	
	2021	2022	2021	2022
RECEIPTS				
Grants	$ 56,486	$ 111,655	$ 287,729	$ 287,849
EXPENDITURES				
Personal services	-	-	-	-
Contractual services	25,836	100,048	-	-
Commodities	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	25,836	100,048	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	30,650	11,607	287,729	287,849
UNENCUMBERED CASH, BEGINNING	505	31,155	-	287,729
UNENCUMBERED CASH, ENDING	$ 31,155	$ 42,762	$ 287,729	$ 575,578

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-40

	LACTF Fund	
	2021	2022
RECEIPTS		
Interest	$ -	$ -
Grants	-	50,000
TOTAL RECEIPTS	-	50,000
EXPENDITURES		
Contractual services	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	50,000
UNENCUMBERED CASH, BEGINNING	-	-
UNENCUMBERED CASH, ENDING	$ -	$ 50,000

LINCOLN COUNTY, KANSAS

PUBLIC BUILDING COMMISSION - BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-41

	Prior Year Actual	Current Year Actual
RECEIPTS		
Rent received	$ 497,250	$ 459,000
Interest	260	327
TOTAL RECEIPTS	497,510	459,327
EXPENDITURES		
Principal payments	325,000	250,000
Interest payments	129,825	121,200
Miscellaneous	1,200	1,201
TOTAL EXPENDITURES	456,025	372,401
RECEIPTS OVER (UNDER) EXPENDITURES	41,485	86,926
UNENCUMBERED CASH, BEGINNING	374,359	415,844
UNENCUMBERED CASH, ENDING	$ 415,844	$ 502,770

LINCOLN COUNTY, KANSAS

REFUSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-42

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
User fees	$ 195,680	$ 223,902	$ 215,000	$ 8,902
Special assessments	45,387	12,477	40,000	(27,523)
TOTAL RECEIPTS	241,067	236,379	$ 255,000	$ (18,621)
EXPENDITURES				
Personal services	46,361	48,391	$ 67,885	$ (19,494)
Contractual services	166,196	169,812	254,802	(84,990)
Commodities	30,632	17,223	17,000	223
Capital outlay	-	-	100,000	(100,000)
Reserve for future period	-	-	-	-
TOTAL EXPENDITURES	243,189	235,426	$ 439,687	$ (204,261)
RECEIPTS OVER (UNDER) EXPENDITURES	(2,122)	953		
UNENCUMBERED CASH, BEGINNING	139,375	137,253		
UNENCUMBERED CASH, ENDING	$ 137,253	$ 138,206		

LINCOLN COUNTY, KANSAS

NONBUDGETED TRUST FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-43

	Delia Pittard Bequest Fund		Children's Health Care Endowment Fund	
	2021	2022	2021	2022
RECEIPTS				
Transfer from - Delia Pittard Bequest Fund	$ -	$ -	$ 4,331	$ 3,135
Interest earned	4,331	3,135	2,555	1,572
TOTAL RECEIPTS	4,331	3,135	6,886	4,707
EXPENDITURES				
Transfer to - Children's Health Care Endowment Fund	4,331	3,135	-	-
Contractual services	5,608	-	-	-
TOTAL EXPENDITURES	9,939	3,135	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	(5,608)	-	6,886	4,707
UNENCUMBERED CASH, BEGINNING	584,478	578,870	272,485	279,371
UNENCUMBERED CASH, ENDING	$ 578,870	$ 578,870	$ 279,371	$ 284,078

LINCOLN COUNTY, KANSAS

NONBUDGETED TRUST FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-44

	Law Enforcement Trust Fund	
	2021	2022
RECEIPTS		
Donations	$ -	$ -
Interest earned	-	-
TOTAL RECEIPTS	-	-
EXPENDITURES		
Contractual services	-	-
Commodities	-	-
TOTAL EXPENDITURES	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	-
UNENCUMBERED CASH, BEGINNING	11,628	11,628
UNENCUMBERED CASH, ENDING	$ 11,628	$ 11,628

LINCOLN COUNTY, KANSAS

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
For Year Ended December 31, 2022

Schedule 3

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Current Tax	$ 5,995,778	$ 9,642,756	$ 9,375,910	$ 6,262,624
Commercial Motor Vehicle	1,257	55,352	56,171	438
Neighborhood Revitalization	-	20,189	20,189	-
Rural Opportunity Zone	5,414	6,000	5,086	6,328
Delinquent Real Estate Tax	47,404	136,370	135,268	48,506
Delinquent Personal Tax	561	7,620	7,073	1,108
Advance Tax	3,666	-	1,082	2,584
Motor Vehicle Tax	102,744	423,116	418,622	107,238
Recreational Vehicle Tax	2,718	10,473	10,701	2,490
Vehicle Excise Tax	1	56	48	9
Motor Vehicle Advance Payment	5,033	1,626	1,578	5,081
Tax Foreclosure Sale	51	-	-	51
STATE FUNDS				
Educational Building	-	67,926	67,926	-
Institutional	-	33,963	33,963	-
State Motor Vehicle Fees	-	1,951	1,951	-
State Tax Collection	9	16	22	3
Drivers License Fees	-	12,070	12,070	-
State Heritage Trust Fund	640	2,302	2,268	674
Game Licenses	3,517	3,925	4,086	3,356
SUBDIVISION FUNDS				
School Districts	-	2,828,502	2,828,502	-
Townships	-	36,764	36,764	-
Cemeteries	-	5,853	5,853	-
Joint Fire Districts	-	151	151	-
Cities	37,555	443,000	479,090	1,465
Central Kansas Library	-	92,789	92,789	-
Watershed Districts	1,696	94,034	95,537	193
Post Rock Extension Council	-	99,530	99,530	-
OTHER AGENCY FUNDS				
District Court	2,093	80,777	82,870	-
Law Library	2,032	3,766	-	5,798
Flexible spending account	5,775	14,009	14,612	5,172
Health insurance claim	605,178	759,751	563,579	801,350
WIC Parent Agency	-	95,415	95,415	-
Insufficient Fund Checks	-	-	3,076	(3,076)
TOTAL AGENCY FUNDS	$ 6,823,122	$ 14,980,052	$ 14,551,782	$ 7,251,392